

Neil H. Ackerman, Esq. (nha 9336)  
Meltzer, Lippe, Goldstein & Breitstone, LLP (11-3581269)  
The Chancery  
190 Willis Avenue  
Mineola, New York 11501  
(516) 747-0300 (tel.)  
(516) 747-0653 (fax)  
[nackerman@meltzerlippe.com](mailto:nackerman@meltzerlippe.com) (e-mail)

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re

MARINE RISKS, INC.,

EDNY (Central Islip) Case No. 805-  
86636-511  
Chapter 7 bankruptcy case

Debtor.

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WALTER PILIPIAK and ROBERT J. LUDEMANN,  
as Shareholders Suing in the Right of Marine Risks, Inc.,

SDNY Civ. Ind. No. 10680 (related  
to case no. 01-Civ. 0084)  
Removed from Supreme Court of  
the State of New York, County of  
New York, Ind. No. 99-605120

Plaintiffs,

-against -

BRUCE KEYES, MARINE RISKS, INC., SUSAN E.  
KEYES, and FRANK M. MARCIGLIANO,

Defendants.  
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**NOTICE OF REMOVAL PURSUANT TO FEDERAL RULE  
OF BANKRUPTCY PROCEDURE 9027(a)**

**PLEASE TAKE NOTICE** that by this Notice of Removal, Neil H. Ackerman, as the appointed and acting chapter 7 Trustee of Marine Risks, Inc. (the "Trustee"), by his general counsel in the chapter 7 case, Meltzer, Lippe, Goldstein & Breitstone, LLP, removes, in its entirety, the civil action captioned as set forth above which is pending in the Supreme Court of the State of New York, County of New York, docketed as ind. no. 99-605120 (the "Action") to the United States District

Court, Southern District of New York in Manhattan in accordance with Federal Rule of Bankruptcy Procedure 9027 and 28 U.S.C. Section(s) 1452 and/or 1441.

**PLEASE TAKE FURTHER NOTICE** that there is a related civil case already pending in the United States District Court, Southern District of New York in Manhattan, captioned “Marine Risks, Inc. v. Walter J. Pilipiak”, ind. no. 01 Civ. 0084 (MGC).

**PLEASE TAKE FURTHER NOTICE** that upon the removal of the claims and causes of action, the proceeding is a core matter, and to the extent it is later determined that one or more of the claims and causes of action as between the Debtor and any of the other parties herein, are determined to be non-core matters, the Trustee consents to the entry of final orders or judgment by the Bankruptcy Judge with regard to those matters so determined.

Dated: Mineola, New York  
December 20, 2005.

MELTZER, LIPPE, GOLDSTEIN & BREITSTONE, LLP  
Counsel for the Trustee

By: /s Neil H. Ackerman  
Neil H. Ackerman, Esq. (NHA 9336)  
190 Willis Avenue  
Mineola, New York 11501  
(516) 747-0300 (tel.)  
(516) 747-0653 (fax)

TO: Office of the Clerk, Supreme Court of the State of New York, County of New York

Nicholas P. Chrysanthem, Esq. of McManus Collura & Richter, P.C., Attorneys for  
Counterclaim Defendant Bruce R. Keyes

John R. Keough, III, Esq. of Waesche, Scheinbuam & O'Regan, P.C., Counsel for Plaintiffs

Thomas Marino, Esq. of Dunnington Bartholow & Miller, Counsel for Marine Risks, Inc. and  
MRI

Frank A. Marcigliano

Bruce Keyes

Susan Keyes

Walter J. Pilipiak

Robert A. Ludemann